

MONTANA PUBLIC EMPLOYEE RETIREMENT ADMINISTRATION

M P E R A

**100 North Park Avenue
PO Box 200131
Helena, Montana 59620-0131
Phone: 406-444-3154**

REPORTING HANDBOOK FOR EMPLOYERS

Chapter 14

Information Pertaining to the Following System:

**GAME WARDENS' AND PEACE OFFICERS' RETIREMENT SYSTEM
(GWPORS)**

For Use by All Payroll Clerks of Reporting Agencies

Chapter 14 - GWPORS

Section 1 Membership

Section 2 Membership Cards

Section 3 Contributions Rates

Section 4 Service Purchases

Section 5 Absences

Section 6 Final Salary

Section 7 (not applicable) Working Retiree

Membership - GWPORS

Introduction

The Game Wardens' and Peace Officers' Retirement System (GWPORS) is a public pension system that provides retirement, disability, and death benefits for Montana game wardens and peace officers.

Besides general information, this chapter provides a summary of the law contained in Title 19, Chapters 2 and 8, MCA. Our staff conducted careful research to ensure this chapter accurately reflects the law that governs the GWPORS. If this handbook differs from the law or rules as interpreted by staff, the law or rules will apply.

Mandatory Membership

Membership is required for the following:

- Game wardens assigned to law enforcement in the Department of Fish, Wildlife and Parks;
- Motor carrier officers employed by the Department of Transportation;
- Campus security officers employed by the University System;
- Wardens, deputy wardens, corrections officers, drill instructors, and probation and parole officers employed by the Department of Corrections;
- Stock inspectors and detectives employed by the Department of Livestock; and
- Motor vehicle inspectors employed by the Department of Justice.

Each employee in a covered position must complete a membership card upon employment.

Each employee in a covered position must complete a membership card upon employment. A member **may not stop membership without ending employment**. The employer must send the card to the MPERA with the first payroll report that lists the new member. **All newly hired employees must submit a new membership card even if they are already GWPORS members.**

The MPERA will **not pay a benefit or refund** to a member unless the MPERA has a membership card on file. Members are responsible for keeping the information current. Members may update information by completing a new card and sending it to the MPERA. Marriage, birth of a child, divorce, and death of a beneficiary are some reasons for submitting an updated membership card.

System Requirements

Optional Membership

There are two circumstances when membership in the GWPORS is optional:

- A member of the GWPORS who transfers to a position other than law enforcement with the same state agency may remain in the GWPORS.
- A member of the Public Employees' Retirement System (PERS) transferring to a GWPORS-covered position may become a member of the GWPORS or may remain in the PERS.

The member must file a written election with the MPERA to select whether they wish to be in the GWPORS or the PERS when transferring to a new position. The election must be filed within 30 days after transferring to the new position.

Membership Cards - GWPORS

New Employees

Each employee must complete a membership card on the first day of employment. The employee must complete both sides of the card. The employee must sign the card and a disinterested third party must witness the signature. The employer must send the card to the MPERA with the first payroll report which lists the employee as a new member. Please do not send a membership card prior to the first payroll report which lists the member. Instructions for completing the membership card are at the end of this section.

When to Update The Information

Members should update the information on their membership card every few years or when any of the information changes. Each year the MPERA sends a statement of account to all members, which also includes the beneficiary information on file with the MPERA. If the beneficiary information is out of date or wrong, the member should submit a new card. Members should complete a new card for any of the following reasons:

- Marriage
- Birth of children
- Divorce
- Death of a beneficiary
- Name changes for any other reason

The MPERA will contact the current beneficiary on file upon the death of a member. This information is extremely important and each member must keep it current and correct.

Refunds and other benefits cannot be processed unless a membership card is on file with the MPERA.

Beneficiaries

A member may designate any beneficiary the member chooses on the back of the membership card. The member may change beneficiaries any time by completing a new card and sending the card to the MPERA.

Non-duty Related Death

When a member dies before retirement in a non-duty related death, the beneficiaries may select one of the following options for which the member qualified and the beneficiary qualifies:

1. a lump-sum payment of the member's accumulated contributions;
or
2. a monthly survivorship benefit equal to the actuarial equivalent of the early retirement benefit for life.

Duty- Related Death

If a member determines the beneficiary data on file with the MPERA is not correct, they should submit a new card.

If a member dies as a direct result of injuries received in the course of the member's services, the beneficiary is entitled to one of the following:

25 years or less of service credit: a monthly survivorship benefit equal to 50% of the member's Highest Average Compensation (HAC).

More than 25 years of service credit: a monthly survivorship benefit equal to 2% of the member's HAC for each year of service.

Each year the MPERA sends an annual statement to each member. The statement will list the beneficiary on file with our office. If a member determines the beneficiary data on file with the MPERA is not correct, they should submit a new card.

Upon retirement, a member may designate a beneficiary if they select the option 1 retirement benefit or a contingent annuitant if they select option 2, 3, or 4.

The terms beneficiary, contingent annuitant and survivorship benefit mean very specific things within the GWPORS and are defined below:

Beneficiaries may be natural persons, trusts for the benefit of natural living persons and charitable organizations. A member may designate any of these beneficiaries on the membership card. A member may designate beneficiaries at retirement if they select the option 1 retirement benefit. The member may designate beneficiaries as either primary or contingent. Primary beneficiaries will receive benefits before any other beneficiaries. Contingent beneficiaries will only receive benefits if the primary beneficiaries are not living.

Contingent annuitants are persons a retired member designates to receive a continuing benefit under options two, three, or four after the retired member dies. The member cannot designate contingent annuitants before retirement, but must designate them when selecting the optional retirement. The member initially receives the benefit for life then the contingent annuitant receives a continuing benefit after the member's death. The important distinction is the contingent annuitant is not designated until the member selects a retirement option.

Survivorship Benefit is a monthly payment for life to the beneficiary of a vested member who dies while an active member.

Completing the Membership Card

All newly hired employees should fill out a membership card even if they are already members of the GWPORS. The employee should print or type all entries. See Figure 7 for a sample membership card.

1. **Check One.** Place a check beside Game Wardens' and Peace Officers' (GWPORS). Also check the applicable position box.
2. **Name.** The employee's last name, first name, initial, and other former names (a family name or previous married name). The employee should include any other last name that may be on file with the MPERA
3. **Current personal mailing address.**
4. **Agency.** Agency that is presently hiring the employee or currently employs the member.
5. **Date of Birth.**
6. **Check the appropriate reason** for submitting the card.
7. **Nomination of Beneficiary.** Each member must nominate at least one beneficiary. The member must provide the name, the complete date of birth, sex, and relationship for each beneficiary listed. Ensure the member circled "P" (Primary) or "C" (Contingent) for every beneficiary. Contingent means those beneficiaries will receive benefits only if the primary beneficiaries are deceased. If a member lists more than one primary beneficiary, they will be on a **share and share alike** basis. The member may specify a different distribution under "Other."
8. **Third Party Witness.** A person who witnesses the member's signature and must be someone other than the spouse, dependent child, or beneficiary.
9. **Signature.** The member's signature and the date the card is signed are required.

The member must provide the name, address, the complete date of birth, sex, and relationship for each beneficiary listed.

When submitting membership cards with your payroll, please verify the above items on each card. The MPERA must return all incomplete and incorrect membership cards. If you have any questions about completion of the membership card, please contact the MPERA **before** submitting the card.

System Requirements

Revised 09/01 (DO NOT USE EARLIER EDITIONS)				State of Montana	
Montana Public Employee Retirement Administration				P.O. Box 200131	
Helena, Montana 59620-0131				Telephone: 1-877-275-7372 outside the Helena area, or	
444-3154 in the Helena area				MEMBERSHIP CARD	
Check One					
? JUDGES RETIREMENT SYSTEM (JRS)					
? GAME WARDENS' & PEACE OFFICERS' RETIREMENT SYSTEM (GWPORS), Check applicable box:					
? Game Warden ? Motor Carrier Officer ? Campus Security Officer ? Prison Warden or Deputy ? Corrections Officer					
? Probation Officer ? Parole Officer ? Drill Instructor ? Stock Inspector ? Stock Detective ? Motor Vehicle Inspector					
(A PERS member who transfers to one of the above positions must choose to remain in PERS or join GWPORS within 30 days.)					
? SHERIFFS' RETIREMENT SYSTEM (SRS), Check applicable box:					
? Sheriff ? Under sheriff ? Deputy Sheriff ? Criminal or Gambling Investigator					
(A PERS member who transfers to one of the above positions must choose to remain in PERS or Join SRS within 30 days.)					
PLEASE USE INK AND PRINT OR TYPE					
Name: (Last)		(First & MI)		/ (Previous Last Name)	
Social Security Number					
Home Address: (Street /P.O. Box/Rural Route/etc.)		(City)		(State) (Zip)	
Agency by which presently employed		City		Mo Day Yr Sex	
Date of Birth					
CHECK APPROPRIATE BOX: ? NEW MEMBER/HIRE ? NAME CHANGE ? CHANGE BENEFICIARY/OTHER					
YOU <u>MUST</u> COMPLETE THE BENEFICIARY INFORMATION ON REVERSE SIDE					
DO NOT FOLD					
<u>NOMINATION OF BENEFICIARY</u>					
You may nominate one or more primary or contingent beneficiaries by using a separate line for each person. Circle "P" for primary or "C" for contingent. Contingent beneficiaries receive benefits only if all listed primary beneficiaries are deceased. If you list two or more primary or contingent beneficiaries, they will be on a share and share alike basis, if you wish a different allocation, please specify under "Other".					
I nominate as my beneficiaries: (for a woman, use her first name and initial, not Mrs. and husband's name and initial.)					
PLEASE PRINT OR TYPE					
<u>CIRCLE P or C</u>	NAME (Last, First and MI)	DATE OF BIRTH	RELATIONSHIP SEX	TO MEMBER	
P or C					
P or C					
P or C					
P or C					
P or C					
P or C					
Other					
THIRD PARTY WITNESS - REQUIRED		DATE		MEMBER SIGNATURE- REQUIRED	

Figure 7
Membership Card (Front and Back)

Contribution Rates - GWPORS

Member Contributions

The retirement statutes set the member's contribution rate and only the legislature may change the rate. Since July of 1985, the taxes are deferred on member contributions and the interest these contributions earn. Tax deferred means the member does not pay taxes until receiving the contributions as a refund or a benefit. The employer must compute and deduct the contributions from the employee's pay before deducting federal and state taxes. The current contribution rate is 10.56% of the employee's total compensation.

Employer Contributions

Current law also requires all employers to contribute 9% of their total GWPORS-covered payroll to the retirement system. Each payroll reporting period, the employer must send the total employee and employer contributions to the MPERA. The MPERA will put the contributions in the trust fund.

Additional Service Purchase Contributions

Any member may contribute beyond regular contributions, but **only to purchase service**. The next section explains service purchases. The member must select a payment schedule provided by the MPERA. An active member can make monthly payments by tax-deferred payroll deduction. These contributions **are** tax deferred and should be deducted **before** computing federal and state taxes.

Service Purchases - GWPORS

General

GWPORS members may purchase certain types of service for retirement credit. Some service will count as both service and membership credit, and some will only count as service credit. The following table lists the type of service and the computer code which identifies the service.

SERVICE	CODE
Refund	025
Military	026
1-for-5	040
Other Public	042
Retro Coordination	046
Refund Coordination	047
Active Account Coordination	048

The member may pay the cost in one lump-sum or monthly payments. Active members may make monthly payments by tax-deferred payroll deduction.

Members who want to purchase service must send a **written request** to the MPERA to receive a cost statement. The member may pay the cost in one lump-sum or active members may make monthly payments by tax-deferred payroll deduction. Inactive vested members, members not paid monthly, or members who wish to self-pay, may send payments directly to the MPERA. (These payments are not tax-deferred.)

The MPERA will account for monthly contributions to purchase service in a separate account. When payment for the service is complete, the contribution for the service purchase will become part of the member's accumulated contributions. These contributions accumulate interest which is tax-deferred.

The member must sign and file a *Payroll Deduction Authorization* form to take advantage of the tax-deferred payroll deduction. Instructions and a sample form are at the end of this section. This irrevocable agreement may not be terminated except by death or termination of employment. The payment schedule cannot be less than three months or more than 60 months (five years).

System Requirements

Members may not receive credit for the same service in more than one retirement system.

If the service purchase is not completed before the member retires, the service credit will be pro-rated; or, the member can make a lump sum payment to complete the service purchase. Members may not receive credit for the same service **in more than one retirement system**.

The following paragraphs briefly describe some types of service a member may buy. This section does not discuss service purchases in detail and is only a summary of the procedures. Members may purchase service and may also transfer service from other Montana public retirement systems.

Postponing a purchase may increase the cost, since the calculation may use a higher salary or include more interest. Any member interested in buying service should write or call the MPERA for details.

Military Service

A member may buy up to five years of active military service when they have at least 15 years of membership service. A member may purchase one year of military service for each year of GWPORS service credit in excess of 15 years. (e.g., a member with 16 years and seven months of service credit may purchase up to one year and seven months of military service).

Refunded Service

Members who received a refund of their GWPORS account from previous employment may qualify this service as membership and service credit. The member must repay the contributions plus interest that would have accrued had the member not taken a refund. Requests to purchase refunded service must include the following: the approximate dates of service, the employer's name, the member's social security number, and the member's last name during the service. All previous names are needed because the MPERA may have data filed under those names. For example, a member may have changed names due to marriage or divorce. The MPERA will research the previous service and provide the member with a cost statement.

Other Montana Public Service

A GWPORS member may at any time before retirement, qualify public service from other statewide retirement systems. The member must have received a refund, or be eligible to receive a refund, of the member's accumulated contributions in the other system. To qualify the service, the member must send the MPERA as much information as possible about the other retirement system and employment. The information must include proof the member terminated employment covered by the other system.

**Payroll Deduction
Authorization**

GWPORS members who choose to purchase service by payroll deduction must complete the *Payroll Deduction Authorization* form. Refer to the sample form on the next page. Employers must sign this form and immediately send it to the MPERA when it is completed by the member. The member and employer each keep a copy and the MPERA receives the original.

Section I.

This section provides information regarding this irrevocable contract. The contract may not be revoked, except if the member dies or terminates service.

Section II.

The MPERA will complete the first part of this section as follows:

1. **Number of months** of service the member has contracted to purchase.
2. **Type of service** the member is purchasing.
3. **Number of the Section of the Montana Code Annotated (MCA)** which provides for this service purchase.

The Employee must complete the following:

1. **Amount per month** to be withheld from the employee's salary.
2. **Number of months** this amount is to be withheld.
3. **Date** the payroll deduction will begin.
4. **Signature of Member and Date.**
5. **Name of Member** (printed).
6. **Social Security Number** of member.

The employer must complete the bottom of the form:

1. **Signature of Employer Representative.**
2. **Title and Telephone Number** of Employer Representative.
3. **Date** of Signature.

**MONTANA PUBLIC EMPLOYEE RETIREMENT ADMINISTRATION
PO BOX 200131
HELENA, MONTANA 59620-0131
(406) 444-3154 or (877) 275-7372**

PAYROLL DEDUCTION AUTHORIZATION

Members of retirement systems administered by the Public Employees' Retirement Board may purchase refunded service and other types of optional service by the terms in Title 19 of the Montana Code Annotated. If you choose to pay by tax deferred payroll deductions, you must complete this irrevocable contract.

- I. By signing this contract you agree to the terms of Title 19, Montana Code Annotated (MCA), including the following:
1. This contract and specifically the payroll deduction may not be revoked, except if you die or terminate service. (Termination of service is defined in Section 19-2-303, MCA).
 - A. Upon termination, you may pay the balance due for the service being purchased under this contract. The balance due must be paid directly to the Board in a lump sum.
 - B. Upon death, your estate may pay the balance due for the service being purchased under this contract. The balance due must be paid directly to the Board in a lump sum.
 2. The minimum length of time for this contract is 3 months and maximum is 60 months.
 3. Your employer must pick up the payments (additional contributions) for purchasing this service, and you will not have the option to directly receive the amount deducted for the payment. Although designated as employee contributions, your employer must send the payments (additional contributions) directly to the Board.
 4. While this contract is in effect, the Board will accept payment only from your employer. The Board will not accept payment from you for the type of service being purchased by this contract.
 5. This contract will only apply to compensation earned for services after the effective date and will not be effective until you and your employer's authorized representative sign it.
 6. You may enter into more than one contract to purchase service by payroll deduction. However, a subsequent contract may not amend this authorization.
- II. I agree to the above terms and direct my employer to make the following deductions from my salary to purchase ____ months of _____ service under Section 19 - ____ - _____, MCA.
- \$_____ per month withheld for ____ months starting on _____

Employee MUST complete ALL blanks remaining above.

Signature of Member (employee)	Date
Name of Member (employee) - Printed	Social Security Number

The employer agrees to make the deductions required by this contract.

Signature of Employer Representative	Title and Telephone Number	Date
--------------------------------------	----------------------------	------

Member keeps pink copy, employer keeps yellow copy, and MPERA receives white original form.

**Figure 8
Payroll Deduction Authorization Form**

Absences - GWPORS

Work-Related Illness or Injury

A member may qualify an absence due to a work related injury or illness as membership service. The absence may not exceed five years and must be determined to be work related within one year after the end of the absence. If the absence meets these two conditions, it will be credited as membership service. To qualify the absence as service credit, the member must meet the following additional requirements:

1. The illness or injury must qualify the member for Worker's Compensation payments.
2. After returning to work, the member must notify the Board in writing of the member's intention to pay the contributions due.
3. The member must pay the contributions he would have paid had the member not been absent.
4. If the member received a refund of his accumulated contributions, the member cannot qualify the period of absence.

After returning to work, the member **must** complete the *Election to Qualify Absence* form. **The employer must send the completed form to the Montana Public Employee Retirement Administration, regardless of the member's election.** The form serves as written notice of the member's intent to pay the contributions if the member so elects. Instructions and a sample form are at the end of this section.

For the member to qualify the absence, the employer must certify the salary the member would have earned if not for the absence.

For the member to qualify the absence, the employer must certify the salary the member would have earned if not for the absence. The MPERA will determine the amount of the member and employer contributions and interest due. A member may pay the cost in one lump-sum payment or by installment payments. The Board will grant a member one year to pay the balance due without interest.

The employer must pay the employer's contributions but is not required to pay the interest due on the employer's contributions. An employer who pays the interest must do so for any other member in a similar case. If the employer declines to pay the interest on the employer's share, then the member must pay the interest.

**Election to
Qualify Absence**

Refer to the sample form on the next page.

1. **Name**, the member's last and first name, and middle initial.
2. **SSN**, the member's social security number.
3. **Dates of Absence**, include the entire period of absence.
4. **Initials**, ensure the member initials only one choice.
 - Does **not** wish to purchase disability absence.
 - **Does** wish to purchase service. The MPERA will prepare a cost statement and send it to the member.
5. **Signature of Member** and date signed.
6. **Address** of the employee.
7. **Employing Agency**, name of agency employing the member when the absence occurred.
8. **Contact Person**, the name of an official from the employing agency whom the MPERA staff may contact.
9. **Mailing Address** of the contact person.
10. **Official's Signature** and date signed.
11. **Telephone Number** of the agency official.

For the member to qualify the absence, the employer must certify the salary the member would have earned if not for the absence.

The member must complete this form within 12 months of returning to work. The member is not bound by the choice made on this form and may change the choice later.

MONTANA PUBLIC EMPLOYEE RETIREMENT ADMINISTRATION
PO BOX 200131
HELENA MT 59620-0131

ELECTION TO QUALIFY ABSENCE

To Receive Service Credit for an absence covered under Worker's Compensation.

Please Print:

Name _____ SSN _____

Dates of Absence - From _____ to _____

My employer has advised me that I may make contributions for the above absence and receive service credit.

_____ I DO NOT WISH TO QUALIFY THIS SERVICE.
(INITIALS)

_____ I DO WISH TO QUALIFY THIS SERVICE - PLEASE PROVIDE THE COST.
(INITIALS)

Signature of Member _____ Date _____
Street Address _____
City, State, Zip _____

EMPLOYER CERTIFICATION - REQUIRED:

Employing Agency _____
Contact Person _____
Street Address _____
City, State, Zip _____

Officials Signature _____ Date _____
Telephone Number _____

ATTENTION : This form must be submitted to the MPERA within one year of the employee returning to work. You should retain a copy for your records and forward the original to the MPERA. If the employee elects to qualify this service, you must certify the salaries this employee would have earned if not for the work related absence. A certification form is attached. Reference 19-3-504, 19-6-810, 19-7-810, 19-8-905, MCA.

**Figure 9
Election to Qualify Absence**

Final Salary - GWPORS

General

The MPERA must have the last month's salary, and any payout the member received, to calculate the retiree's final retirement benefit.

One factor used to calculate a retiree's monthly benefit, is the highest average compensation (HAC). For the GWPORS, highest average compensation is the average of the member's highest three years of salary. Normally, because people receive raises and promotions throughout their careers, the last three years of salary are the highest. If a member has not served 36 months, the total compensation earned will be divided by the number of months of service. The MPERA must have the last month's salary, and any payout the member received, to calculate the retiree's final retirement benefit.

The MPERA may pay a retiree an estimated benefit while determining the final benefit, but for no more than three months. If the MPERA cannot determine a final retirement benefit after three months, benefit payments to the member will stop. Benefit payments will not resume until the MPERA determines the final retirement benefit. Any delay in reporting a retiree's final salary may require the MPERA to stop the retiree's benefit payments after three months.

Certification of Final Salary

*Employers must complete and return the form to the MPERA **within 30 days** of when the member retired.*

When a member requests retirement, the MPERA will send the appropriate forms to the member. First the member must complete and return all forms to the MPERA. The MPERA will then send the employer a *GWPORS Final Salary* form. The employer must verify the final salary; this data is used to compute the member's final retirement benefit. Employers must complete and return the form to the MPERA within 30 days of when the member retired.

Final salary for the GWPORS includes all compensation paid to the member. Compensation means any payments to an employee from funds controlled by the employer. A lump-sum payment may not be added to a single month's compensation.

A final salary form must contain details through the **last day** of the member's employment. A member's last day of "work" may not be the last day of "employment." For example, if a member works until March 10 then uses vacation or sick leave until March 31, the **last day of employment** is March 31. The employer must certify the hours of regular, overtime, annual leave, and sick leave. Total hours must match total payment for the reported period. (In other words, the total hours times the rate of pay must equal the total payment.)

System Requirements

Instructions for Completing the Form

The MPERA requires the number of regular, annual leave, sick leave and overtime hours, the correct hourly rate, and the amount paid.

Following are the instructions for completing the *Final Salary – GWPORS* form. The MPERA will complete the top part of the form. Refer to the following sample for information on the section which the employer must complete.

1. **Last day of work.** This includes sick leave or vacation leave your employee uses. If your employee ends employment on February 28, but stays on the payroll using vacation or sick leave until March 31, then March 31 is the last day of employment.
2. **Date of termination.** This is the last day of employment. If your employee ends employment on February 28, but stays on the payroll using vacation or sick leave until March 31, then March 31 is the last day of employment. If the member takes leave without pay until July 10th, the date of termination is July 10. The member is not eligible to receive any retirement benefits until termination of employment occurs.
3. **Final payment.** You must provide a breakdown of the hours reported on the member's final paycheck. The MPERA requires the number of regular, annual leave, sick leave, and overtime hours, the **correct hourly rate**, and the amount paid.
4. **Total**, should equal the total paid to the member.
5. **Period of Termination Final Payment**, is the last payroll period for which the member will receive a check or payment. If payment for vacation, sick leave, or final regular hours will be for March, then March is the period of separation. This example assumes a monthly pay period, but if your pay periods are different, use whatever your pay periods are. In addition to the pay period ending date you must provide the salary paid and contributions withheld.
6. **1st and 2nd Period Before Termination**, should reflect the total salary paid and contributions withheld for those periods. (In the above example, the first and second pay periods will be February and January, respectively.) Salary and contributions for the two preceding and separation pay periods must agree with the amounts reported by the payroll reports.
7. **Signature**, of the person who prepared the form.
8. **Title**, of the person who prepared the form.
9. **Date** prepared.
10. **Telephone Number**, of the person who prepared the form.

MONTANA PUBLIC EMPLOYEE RETIREMENT ADMINISTRATION
 PO BOX 200131
 HELENA MT 59620-0131
 406-444-3154

Final Salary- GWPORS

TO: NAME:
 SSN:
 FOR:

This employee submitted a RETIREMENT application stating a termination date of [Retirement Date] If this member has not terminated or is using vacation or sick leave on a daily basis after this date, please contact this office *immediately*. Complete this form and furnish the following information at the **earliest possible date. The amounts shown below **must** agree with the amount reported to the MPERA. Payment for annual and sick leave should be paid in a lump sum (unless otherwise specified by the employee) and contributions must be withheld from all compensation.**

Last day of work (sick leave, LWOP or vacation) _____ Date of Termination _____

Final payment for:	Hours	Rate	Amount
Regular Hours	x \$	= \$	
Annual Leave	x \$	= \$	
Sick Leave	x \$	= \$	
Overtime	x \$	= \$	
Other..... (Shift differential, compensation pay, etc.)	x \$	= \$	
			\$ _____
Report salary and contributions by pay period			TOTAL

	Pay Period Ending Date	Salary Paid	Contributions Withheld
Period of Termination Final Payment (Include all final pay.)			
1st Period Before Termination			
2nd Period Before Termination			

I certify the above employee terminated employment with this agency and the information is complete and accurate to the best of my knowledge.

Preparer's Signature _____

Title _____

Date _____ Telephone Number _____

Figure 10
Certification of Final Salary Form

Working Retirees - GWPORS

General

This section is not applicable to GWPORS.